

ID: CCA_2010062213031751

Number: **201026034**

Office:

Release Date: 7/2/2010

UILC: 6223.00-00, 6223.03-00

From:

Sent: Tuesday, June 22, 2010 1:03:19 PM

To:

Cc:

Subject: RE: Power of Attorney-TEFRA question

Hello,

The second POA can give the designated person authority to act for the partnership. However, note the partnership is not a party to the TEFRA proceeding under *Chef's Choice v. Commissioner*, 95 T.C. 388 (1990). We do not have a statutory requirement to send FPAA's to the partnership since it is not a party to the TEFRA proceeding.